

ITG News



Keeping First Nations Informed



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Before You File Forms 1099 and W-2G

Have you ever had to resolve TIN/name mismatch notice problems? Do you know what is required in order to avoid mismatch penalties in the future?

Although information return filing and mismatch penalties have been topics of discussion in this newsletter several times, here is one more pre-filing tip that you can implement NOW that may help you avoid problems in the future...

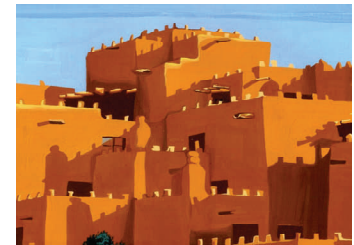
- Check your 1099/W-2G data before you file your information returns.
- Run a report with a "sort" by TIN to look for numbers that have more than one name associated with them.
- Then, run those reports again with a "sort" by name—do you have any names on that list that have more than one TIN?

Is there a difference in TIN that could be attributed to an input error or a transposed number? Are there any transactions with no TIN, or an obviously improper TIN?

If you run these reports NOW, you will have time to resolve the identified discrepancies before the information returns are due.

Double-check the information obtained from the customer at the time of the transaction—do you have copies of documents in your files that can resolve the difference? Can you contact the customer to request a confirmation of the proper information?

Along with proper identification procedures at the time of the transaction and proper follow-up procedures when you've been notified by IRS of a potential mismatch, attempting to resolve a problem before filing can help you establish a reasonable basis for waiver of a mismatch penalty...and perhaps reduce or even eliminate the notices altogether!



Double check the information obtained from the customer at the time of the transaction....

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FIRE...Filing Information Returns Electronically

If you file 250 or more Information Returns for any calendar year, the IRS requires that they be filed electronically. Even if you file fewer than 250 returns, you are encouraged to sign up and file electronically.

It is time to stop using the antiquated paper returns and start filing your Information Returns electronically now. Information Returns are filed electronically using software that can produce the file in the proper format as required by Publication 1220 via the FIRE (Filing Information Returns Electronically) system at <http://fire.irs.gov>. The FIRE System is conveniently available 24 hours a day, 7 days a week.

The following information returns can be filed electronically: Forms 1042-S, 1098, 1099, 5498, 8027, and W-2G.

Participants are required to submit Form 4419, Application for Filing Information Returns Electronically, to request authorization to file Information Returns with the Internal Revenue Service (IRS)/Enterprise Computing Center (ECC). Once approved, a five-character alpha/numeric Transmitter Control Code (TCC) will be assigned. New users should submit Form 4419 to IRS/ECC at least 30 days before the due date of the returns for current year processing. Fax your completed Form 4419 to (877-477-0572) or mail to:

Internal Revenue Service Enterprise Computing Center—MTB (ECC-MTB) Information Reporting Program, 230 Murall Drive, Kearneysville, WV 25430

BENEFITS OF FILING ELECTRONICALLY

- It's Paperless
- It's Secure...supports SSL-128 bit encryption
- It's Easy to Use ...there is better customer service due to online availability of transmitter files
- It's Efficient...email notification of file status within 1 to 2 business days on most forms
- It's Fast...compressed files with PKZIP or WINZIP reduce transmission time by up to 95%
- It's Flexible...due dates are extended for electronically filed forms 1098, 1099, 8027 and W-2G from February 28 to March 31 each year.

For more information about the FIRE system and how to use it, download Publication 3609, File Information Returns Electronically, from the IRS Website or call your Indian Tribal Specialist for a copy. Filers may also contact the IRS/ECC toll free at 1-866-455-7438 extension 3 for customer service questions.



Free Tax Return Preparation Available

Most individuals, these days, are looking for ways to save money. This is especially true when it comes to having to prepare your Individual Income Taxes. The Volunteer Income Tax Assistance (VITA) Program offers free tax help to low-to-moderate income (generally, \$49,000 and below) people who cannot prepare their own tax returns. Do not forget to inquire if you would qualify for the Earned Income Tax Credit (EITC), this credit is worth up to \$5,657 this year. You could be entitled to this credit and a refund even if you did not have any federal income tax withholding.

Certified volunteers sponsored by various organizations receive training to help prepare basic tax returns in communities across the country. The demand for VITA services has increased so you need to get to the sites early to get your taxes completed. VITA sites are generally located at community and neighborhood centers, libraries, schools, shopping malls, and other convenient locations. In Arizona, the following Tribal entities have VITA sites open for employees and tribal members:

- Colorado River Indian Tribes (CRIT)
- Cornfields Chapter of the Navajo Nation
- DNA –People Legal Services
- Gila River Indian Community
- Inter-Tribal Council – Phoenix, AZ
- Navajo Nation – United Way
- Pascua Yaqui Tribe
- Pinon Chapter – Satellite – DNA- People Legal Services
- Quechan Indian Tribe
- San Carlos Housing Authority
- San Lucy District of the Tohono O'odham Nation
- Salt River Pima – Maricopa Indian Tribe
- Tohono O'odham Nation
- White Mountain Apache Tribe

Most VITA locations also offer free electronic filing. In order to locate the nearest VITA site individuals residing anywhere in the United States can contact the IRS, call: 1-800-829-1040. You will need to provide your zip code to identify the VITA site closest to you. Additionally you may contact Information & Referral at 1-800-352-3792 (outside of Maricopa County) or 602-263-8856 for Maricopa County.

Navajo United Way—St. Michaels (behind Days Inn) Every Tuesday 10:00 AM to 4:00 PM (Feb 3 to Apr 14)

Gallup Catholic Charities Route 66 Downtown/Gallup (starts Feb 9) Every Monday & Wednesday from 10:00 AM to 1:00 PM. Every Tuesday & Thursday from 5:00 PM to 7:00 PM

Bonnie Dallas Senior Center—109 E. La Plata Street, Farmington, NM - Contact the site at 505-599-1380. Every Monday and Thursday from 8:00AM to 12:00PM

Aztec Senior Center—101 South Park Avenue, Aztec, NM – Call 505-334-2881 for an appointment. Every Tuesday and Thursday from 8:30AM to 12:00PM



IRS Announces 2010 Standard Mileage Rates

The Internal Revenue Service issued the 2010 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on Jan. 1, 2010, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 50 cents per mile for business miles driven
- 16.5 cents per mile driven for medical or moving purposes
- 14 cents per mile driven in service of charitable organizations

The new rates for business, medical and moving purposes are slightly lower than last year's. The mileage rates for 2010 reflect generally lower transportation costs compared to a year ago.

The standard mileage rate for business is based on an annual study of the fixed and variable costs of operating an automobile. The rate for medical and moving purposes is based on the variable costs as determined by the same study. Independent contractor Runzheimer International conducted the study.

A taxpayer may not use the business standard mileage rate for a vehicle after using any depreciation method under the Modified Accelerated Cost Recovery System (MACRS) or after claiming a Section 179 deduction for that vehicle. In addition, the business standard mileage rate cannot be used for any vehicle used for hire or for more than four vehicles used simultaneously.

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

Revenue Procedure 2009-54 contains additional details regarding the standard mileage rates.

For more information, visit the IRS web site at www.irs.gov.

Reporting Abuses/Schemes

We continue to work with tribes and tribal officials to address financial abuses and schemes being promoted in Indian country. Working together can help ensure the integrity of tribal finances, and eliminate the threats posed by individuals with schemes that appear "too good to be true" and often are.

If you are aware of financial impropriety, or of a promoter advocating a scheme that appears highly suspect, you can contact the ITG Abuse Detection and Prevention Team at (405) 297-4407, or via e-mail at tege.itg.schemes@irs.gov



EITC Awareness Day is January 29, 2010!

The Earned Income Tax Credit (EITC) is a refundable federal income tax credit for low-income working individuals and families. When the credit exceeds the amount of taxes owed, it results in a tax refund to those who qualify for and claim the credit. EITC can bring money into communities.

The IRS Partner Toolkit at www.eitc.irs.gov provides EITC resources such as state-by-state statistics, ready-to-use presentations, fact sheets that can be used in outreach efforts, a sample "tweet", letter to the editor, newsletter article, web article, "widget" (coming soon) and an "on-hold" message.

Remember:

- *New EITC provisions mean more money for larger families.*
- *EITC can be a financial boost for working people hit by hard economic times.*
- *One in four eligible taxpayers could miss out because they don't check it out.*

The EITC program enjoys relatively high participation rates; between 75 and 80 percent of eligible taxpayers claim the credit. Nonetheless, the IRS works hard to identify and reach the remaining EITC eligible taxpayers. The IRS is committed to maximizing participation while minimizing error. This year we are emphasizing efforts for the following hard-to-reach audiences:

- Rural
- Self-employed
- People with disabilities
- Senior citizens (grandparents)
- Limited English Proficiency
- Non-filers
- Those who may have recently become eligible due to a change in income or marital status such as divorce, unemployment, etc.

The EITC Assistant (available late January) can help people determine if they qualify. Access it on the internet at www.irs.gov/individuals/article/0,,id=130102,00.html.



Buy US Savings Bonds With Your Tax Refund

Buy US Savings Bonds with your Tax Refund

Starting in January 2010, you will have a unique opportunity to increase your savings by purchasing United States Series I Savings Bonds with your tax refunds. Buying Savings Bonds is a great way to start or increase overall savings. In addition, it is easy when you use IRS Form 8888 – just ask your tax preparer!

What are U.S. Savings Bonds?

U.S. Savings Bonds are savings instruments for individual savers issued by the U. S. Department of the Treasury.

For purposes of this program, only Series I US Savings Bonds are being offered on tax returns. Series I Bonds are sold at face value (a \$50 bond costs \$50), and grow in value for up to 30 years. You must purchase bonds *with your tax refund* in increments of \$50. In any single calendar year you can purchase up to \$5,000 of Series I Savings Bonds under this program.

You may redeem Savings Bonds for principal and accrued earnings anytime after the first 12 months after you purchased it (or earlier if you live in an area affected by a natural disaster). If you redeem a Savings Bond within the first five years you hold it, the three most recent months' interest will be forfeited. After five years, no penalty will apply when bonds are redeemed.

Series I Bonds pay interest based on a combination of a fixed rate (which remains the same throughout the life of the Savings Bond) and a semiannual inflation rate, which is updated each May and November. Savings Bonds accrue interest until you redeem them or until they reach their final maturity in 30 years.

The current interest rate for Series I Savings Bonds that will be in place during the 2010 Filing Season is 3.36%. The 3.36% includes a fixed rate of .30% (which will be applicable for the entire life of the I Bond purchased) and a 3.06% annualized rate of inflation. The 3.06% interest rate will apply from the time of purchase through April 30, 2010 when a new semi-annual rate of interest will be announced.

The interest earned by purchasing and holding Savings Bonds is subject to federal tax at the time you redeem the bonds. However, interest earned on Savings Bonds is not taxable at the state or local level.

How can you buy Savings Bonds at a VITA or TCE Site?

For the 2010 Filing Season, you can choose to save all or part of your refund by requesting Savings

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Bonds on an IRS Form 8888, *Direct Deposit of Refund to More Than One Account*. The use of Form 8888 to purchase Savings Bonds will generally require that you have another account in which to deposit the remaining amount of your refund after the purchase of Savings Bonds.

During the 2010 Filing Season, you will be able to purchase Savings Bonds with your tax refunds in multiples of \$50, up to the yearly maximum of \$5,000. Purchasing Savings Bonds in multiples other than \$50 will instead trigger the issuance of paper refund check to the taxpayer for the entire amount of their refund.

Just tell your tax preparer you want to buy Savings Bonds with part of your refund!

Receipt of Series I Savings Bonds

Taxpayers who purchase US Savings Bonds with their tax refunds will receive their paper bonds in the mail at the address used on their tax return. The issuance of the Savings Bonds could take up to three weeks. You will generally receive the paper bonds after you have received the remainder of your tax refund from the IRS.

For bond purchases in amounts of \$250 or less made with a tax refund, you will receive Series I bonds in \$50 denominations. For bond purchases in excess of \$250, the first \$250 will be fulfilled with \$50 bonds, then the remainder will be fulfilled with the fewest possible additional bonds.

Errors on the return that change the refund amount will result in a failed bond purchase. If you have a prior tax or other obligation (child support, loan payment), IRS will not fulfill the bond request, and will mail the entire refund amount to you using a paper check.

To check the status of a bond purchase, you may go to [Where's My Refund](#) on IRS.gov or call 1-800-829-1954. If the IRS has processed the refund and placed the request for the bond, then please contact the Treasury Retail Securities Site at 1-800-245-2804.

Mandatory Electronic Filing

Filing season is upon us once again. If you are required to file 250 or more Forms W-2G or 250 or more Forms 1099-MISC during a calendar year, you must file them electronically unless the IRS grants you a waiver. You may request a waiver on Form 8508, *Request for Waiver From Filing Information Returns Electronically/Magnetically*. Submit Form 8508 to the IRS at least 45 days before you file Forms W-2G or 1099-MISC. You may be charged a penalty if you fail to file electronically when required.



Tax News You Can Use!

GETTING ORGANIZED TO FILE YOUR TAXES

Now is a good time to gather all those pieces of tax related paper that you will be looking for when you sit down to fill out your tax return. If you have a refund coming you will probably be excited to file your taxes. If you owe, you are probably thinking this can wait until April 15th. To start, I like to get a big legal size envelope and write “Taxes 2009” on the front of it. Then, I look for any W-2Gs or Form 1099s I might have received from the casinos. I put them in the envelope. Next, as my W-2, other Form 1099s, or other tax documents come in the mail I put them in the envelope. Now, is a good time to reflect on 2009. I ask myself, “Has anything happened that may affect my taxes?” “Have my kids moved out?” “Did I sell anything that could have tax consequences?” I make a note on the outside of the envelope to remind myself to discuss it with my tax return preparer. Now that I have all my tax documents, I need to file my tax return. Let’s look at an alternative to those paid preparers.

Volunteer Income Tax Assistance (**VITA**)

Did you know there is an organization that may be able to help you file your taxes for FREE ? Volunteer Income Tax Assistance (VITA) is a volunteer organization that prepares income tax returns for low- to moderate-income (generally, \$49,000 and below) people who cannot prepare their own Tax returns. Certified volunteers sponsored by various organizations receive training to help prepare basic tax returns in communities across the country. VITA sites are generally located at community and neighborhood centers, libraries, schools, shopping malls, and other convenient locations. Most locations also offer free electronic filing. Did you know that if you file electronically you can get your refund deposited into your bank account in as little as 8 days? Do you really need a Refund Anticipation Loan? To locate your nearest VITA site, call 1-800-829-1040.

Want to Avoid Penalties?

Are you incurring penalties? Do you want to eliminate penalties in the future?
ITG has a “Helpful Hints to Avoid Penalties” job aid that can assist you.
It’s available by ordering our “Tax Tools for Tribes” CD-Rom via e-mail
at ITG.TaxTools@irs.gov.



Tax Return Preparer Fraud

Return preparer fraud generally involves the preparation and filing of false income tax returns by preparers who claim inflated personal or business expenses, false deductions, unallowable credits or excessive exemptions on returns prepared for their clients. This includes inflated requests for the special one-time refund of the long-distance telephone tax. Preparers may also manipulate income figures to obtain tax credits, such as the Earned Income Tax Credit, fraudulently.

In some situations, the client (taxpayer) may not have knowledge of the false expenses, deductions, exemptions and/or credits shown on their tax returns. However, when the IRS detects the false return, the taxpayer — not the return preparer — must pay the additional taxes and interest and may be subject to penalties.

The IRS Return Preparer Program focuses on enhancing compliance in the return-preparer community by investigating and referring criminal activity by return preparers to the Department of Justice for prosecution and/or asserting appropriate civil penalties against unscrupulous return preparers.

While most preparers provide excellent service to their clients, the IRS urges taxpayers to be very careful when choosing a tax preparer. Taxpayers should be as careful as they would be in choosing a doctor or a lawyer. It is important to know that even if someone else prepares a tax return, the taxpayer is ultimately responsible for all the information on the tax return.

Helpful Hints When Choosing a Return Preparer

- Be careful with tax preparers who claim they can obtain larger refunds than other preparers.
- Avoid preparers who base their fee on a percentage of the amount of the refund.
- Stay away from preparers who claim that many, if not most, phone customers can get hundreds of dollars or more back under the telephone tax refund program.
- Use a reputable tax professional who signs your tax return and provides you with a copy for your records.
- Consider whether the individual or firm will be around to answer questions about the preparation of your tax return months, or even years, after the return has been filed.
- Review your return before you sign it and ask questions on entries you don't understand.
- No matter who prepares your tax return, you (the taxpayer) are ultimately responsible for all of the information on your tax return. Therefore, never sign a blank tax form.
- Find out the person's credentials. Only attorneys, CPAs and enrolled agents can represent taxpayers before the IRS in all matters including audits, collection and appeals. Other return preparers may only represent taxpayers for audits of returns they actually prepared.
- Find out if the preparer is affiliated with a professional organization that provides its members with continuing education and resources and holds them to a code of ethics.
- Ask questions. Do you know anyone who has used the tax professional? Were they satisfied with the service they received?



Message from the Director

Happy New Year from all of us at the Indian Tribal Governments Office! We hope that 2010 finds all of you well and we look forward to working with you as we begin the new decade.

As the calendar turns to a new year, each of us must turn our attention to our various roles in tax filing season. If you're involved in payroll, it is time to prepare year-end reporting for your employees and issue information returns. You will see that most of the material in this edition of the newsletter is focused on assisting you with those activities. You will also find extensive material on our website www.irs.gov/tribes. In addition, your ITG Specialists are available to answer any questions or assist with any problems you may encounter as you complete those year-end responsibilities.

Each of us also needs to begin preparing to file our individual tax returns. The IRS offers many free or low cost methods for you to file your return. In most instances, you can file electronically and save time as well as receive any refund you may be entitled to very quickly. Through our Volunteer Income Tax Assistance (VITA) program, you can also walk into a site and have your return prepared for free. Those sites are staffed by volunteers and sponsored by a variety of organizations and Tribal Governments. I'd like to thank the Tribes that have dedicated resources to supporting the VITA program. Information on important individual filing topics is also included in this newsletter, including information on qualifying for the Earned Income Tax Credit (EITC) and how to find the VITA site nearest you.

A new year offers a time for renewal. In this new year, ITG would like to renew our efforts in providing outreach and education to Tribes. Many of you have asked us for expanded opportunities for training and workshops. We have heard you and plan to begin expanding the frequency of classes we have traditionally offered, such as Basic Employment Tax or Title 31. But we would also like to offer new topic areas and more focused training to fit your specific issues. We would like to target our workshops to the tax compliance areas of greatest concern for your Tribe. I'd like to encourage you to contact your assigned ITG Specialist and let them know what training or additional assistance you'd like to see offered in your area. They will use your input to ensure that we tailor our training to your needs, including determining where the training is offered.

All of us in ITG look forward to another year of working with the dedicated staff of the Tribal Governments and send you our wishes for a happy and healthy new year!

Christie Jacobs



Tax News For Casinos!

HAPPY NEW YEAR!

Doesn't it seem that we just did this last year? And with every new year comes new forms from the IRS. Please check on-line for the latest 2010 Form W-2G, Form 1099-MISC, and Form 1042-S. Remember, throw away last year's Form's W-2G, 1099-MISC and 1042-S to preclude them from being used in 2010. While the forms are a necessity, the instructions that go with them are vital to ensuring you use the forms properly. There is a general instruction and a specific instruction for each form. Both are recommended. Also, you might consider downloading the most recent editions of Publication 515 (2009 edition), Forms W-8BEN (02/2006), W-7 (03/2009), and W-9 (10/2007). OK! Enough housekeeping! One last reminder. Don't forget the 2009 Form 945 is due February 1st and the Form 1042 is due March 15th. This year you get an extra day to file the Form 945 since January 31st falls on a Sunday. If you have questions during your end of year reconciliation, please call your ITG specialist listed on page 12 of this newsletter and we will be glad to provide answers. And, if your employees receive tips, remember to file your Form 8027. for each establishment.

Financial Crimes Enforcement Network

Have you visited the FinCEN Web page recently? It is located at WWW.FinCEN.GOV and contains some really good information. Three publications under Important Information for Casinos are worth downloading and keeping on your desk.

First, "Guidance on Recognizing Suspicious Activity – Red Flags for Casinos and Card Clubs" (08/01/2008). This document is an excellent source of examples of Suspicious activities. Casinos should consider incorporating it into their on-going training programs. Second, "FinCEN Educational Pamphlet on the Currency Transaction Reporting Requirement" (02/24/2009). This pamphlet contains information for your patrons on why you ask for their identification and gives excellent examples of structuring. Structuring is against the law. Patrons need to be aware of the examples.

Third, "FinCEN Advisory (FIN-2009-A003) on Structuring by Casino Patrons and Personnel (07/01/2009). This document informs casino patrons and personnel of the importance of not attempting or assisting in "structuring activities." Examples of "structuring" and the penalties for committing or assisting in "structuring" are presented.



Your Indian Tribal Governments Specialists

Sometimes you just need a little help and other times you need more. ITG has assigned a Specialist to each of the Navajo Nation Agencies and Chapters. The following Specialists are your first-line IRS contacts:

Eastern Agency	Marvin E. Millsap	(505) 837-5693	Fax (505) 837-5654
	Email: Marvin.E.Millsap@IRS.GOV		
Northern Agency	Michelle Risk	(520) 205-5022	Fax (520) 670-4661
	Email: Michelle.L.Risk@IRS.GOV		
Western Agency	Theresa Nosie	(480) 503-7318	Fax (480) 503-7320
	Email: Theresa.S.Nosie@IRS.GOV		
Chinle Agency	Aaron Coleman	(602) 207-8751	Fax (602) 207-8002
	Email: Aaron.H.Coleman@IRS.GOV		
Ft. Defiance Agency	Tricia L. Miller	(520) 205-5078	Fax (520) 670-4823
	Email: Tricia.L.Miller@IRS.GOV		

Feel free to contact any or all of them if you need assistance. If you can't reach any of the Specialists, just call our Manager: Lonnette Graham at (505) 837-5536, Fax (505) 837-5654, or Email: Lonnette.L.Graham@IRS.GOV.

Self-Assess Your Federal Tax Compliance Risks

Tribal entities can now self-assess their federal tax compliance and work with ITG to address any problems they uncover. Entities electing to participate receive a fillable template from ITG, and are provided with the name of a local ITG Specialist who will serve as their resource during the process.

Information on the program, as well as an on-line request form, is available through the "Enhancing Federal Tax Compliance" link on the right-hand of the ITG web site landing page at www.irs.gov/tribes,

Tax Tools for Tribes

You can order our comprehensive reference CD-ROM containing Publication 4268 (Employment Tax Guide for Tribes), Publication 3908 (Gaming Tax Law for Indian Tribal Government), Publication 15 (Employer's Tax Guide), Publication 15-A (Employer's Supplemental Tax Guide), ITG News issuance for your area for the last 8 quarters, a "primer" for federal tax issues affecting individual Native Americans, and a guide on "Helpful Hints to Avoid Penalties".



Employment Tax Corner

Happy New Year!

You know what that means....Cleaning up the wrapping paper and taking down the Christmas tree and lights.

Ho! Ho! Ho! But wait.....Santa left you W-2s and 1099s to complete. It's time to reconcile your 2009 employment taxes and get ready to send out all those employment tax reports. What a wonderful Christmas present!

Do you remember all the things we talked about in the Employment Tax Workshops?? If you cannot remember everything, you can call us and we will be glad to guide you through the end of year. Your ITG Specialists' phone numbers are on page 12 of this newsletter.

How about a list of things you might need to do?

<u>WHEN</u>	<u>WHAT</u>
Now	Prepare W-2s and W-3
Now	Prepare Form 941 for the 4th Quarter of 2009
Now	Reconcile Form 941s and W-2s and W-3
Feb 1	File Final Form 941 for 2009
Feb 1	Give W-2s to employees
Feb 1	Give Form 1099 to contractors
Feb 1	If <u>not</u> current with the State Unemployment Tax Administration (SUTA), file Form 940, FUTA, with IRS
Mar 1	Mail or Electronically file W-3 and W-2's with Social Security
Mar 1	Mail Form 1096 and 1099s to IRS

WOW! I'm glad I ate lots of pumpkin pie for Christmas. Now, I have enough energy to do all these end of year jobs.



Federal Tax Calendar for First Quarter 2010

January 2010

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4 * Make a deposit for 12/26-12/29	5	6 * Make a deposit for 12/30-1/1	7	8 * Make a deposit for 1/2-1/5	9
10	11 Employees report December tip in- come to employers if \$20 or more	12	13 * Make a deposit for 1/6-1/8	14	15 * Make a deposit for 1/9-1/12 ** make a deposit for December if under the monthly deposit rule	16
17	18	19	20 * Make a deposit for 1/13-1/15	21	22 * Make a deposit for 1/16-1/19	23
24/31	25	26	27 * Make a deposit for 1/20-1/22	28	29 * Make a deposit for 1/23-1/26	30

February 2010

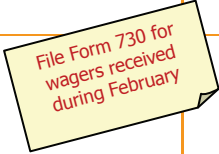
Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1 <i>Issue W-2's, W-2G's and 1099's to Recipients</i>	2	3 * Make a deposit for 1/27-1/29	4	5 * Make a deposit for 1/30-2/2	6
7	8 <i>File Form 941 the 4th calendar quarter of 2009</i>		10 * Make a deposit for 2/3-2/5 Employees report January tip income to employers if \$20	11	12 * Make a deposit for 2/6-2/9	13
14	15	16 ** make a deposit for January if under the monthly deposit	17 * Make a deposit for 2/10-2/12	18	19 * Make a deposit for 2/13-2/16	20
21	22	23	24 * Make a deposit for 2/17-2/19	25	26 * Make a deposit for 2/20-2/23	27
28						

* = Make a Payroll Deposit if you are under the semi-weekly deposit rule.

**= Make a Monthly Deposit if you qualify under that rule.



March 2010

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3 * Make a deposit for 2/24-2/26	4	5 * Make a deposit for 2/27-3/2	6
7	8	9	10 Make a deposit for 3/3-3/5 Employees report February tip income to employers if \$20 or more	11	12 * Make a deposit for 3/6-3/9	13
14	15 ** make a deposit for February if under the monthly deposit rule	16	17 * Make a deposit for 3/10-3/12	18	19 * Make a deposit for 3/13-3/16	20
21	22	23	24 * Make a deposit for 3/17-3/19	25	26 * Make a deposit for 3/20-3/23	27
28	29	30	31 * Make a deposit for 3/24-3/26			

* = Make a Payroll Deposit if you are under the semi-weekly deposit rule.

**= Make a Monthly Deposit if you qualify under that rule.

NOTE: Deposits made through EFTPS must be initiated at least one day prior to the due dates listed above in order to be timely.

Return Filing Dates

February 1st

- > File Form 941 for the 4rd quarter of 2009. If all deposits were paid on time and in full, file by February 10th.
- > If pre-qualified for simplified payroll filing, file Form 944. If all deposits are fully paid on time, file by February 10th.
- > File Form 940 for 2009 if liable for Federal Unemployment Tax (not participating or current with state unemployment tax). If all deposits are paid on time and in full, file by February 10th.
- > File Form 730 and pay the tax on applicable wagers accepted during December 2009.
- > File Form 944 for 2009 if required in lieu of Form 941. If all deposits are paid on time and in full, file by February 10th.
- > File Form 945 for 2009. If all deposits are paid on time and in full, file by February 10th.
- > File Form 943 for 2009 (agricultural entities). If all deposits are paid on time and in full, file by February 10th.

March 1st

- > File Form 730 and pay the tax on applicable wagers accepted during January 2010.
- > File information returns for all payments reported to recipients on Forms 1099, 1098, 5498, and W-2G, using Form 1096 as a transmittal. If filing these forms electronically, file by March 31st.
- > File Form W-3, along with copy A of Forms W-2 you issued for 2009. File by March 31st if filing electronically.
- > File Form 8027 if you are a large food and beverage establishment. File by March 31st if filing electronically.

March 31st

- > File Form 730 and pay the tax on applicable wagers accepted during February 2010.